

IN THE CLAIMS:

Claims 1-26 (Canceled).

27. (Currently amended) A rotational angle detecting device comprising:

a magnet support having an inner surface and a outer surface;

at least two magnets positioned to produce a magnetic field across a center of rotation, wherein the magnets each include an inner and outer surface and a first and second end portion, wherein the at least two magnets are made of ferrite-based magnetic materials, further wherein each of the magnets outer surface is attached to the magnet support inner surface and each of the magnets first and second ends are spaced from each other in [[the]] a circumferential direction by gaps; wherein there is no magnetic material along an inner peripheral surface of the at least two magnets, and the at least two magnets are not continuous in a circumferential direction;

wherein each of the magnets has an arc-shaped configuration along a circumferential direction;

wherein each of the magnets has a pair of opposite end faces; wherein each of the opposite end faces comprises a first surface and a second surface that are respectively inclined relative to an inner circumferential surface and an outer circumferential surface of each of the magnets by obtuse angles; and

a magnetoresistive sensor disposed within the magnetic field and arranged and constructed to detect a change of